PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re the Application of:	
ACHAYRA et al.	
Serial No.: 10/792,328	
Filed: March 3, 2004	
Confirmation No.: 4378	
Atty. File No.: 3123-548	
For: "SOFT MAGNETIC UNDERLAY	

RESPONSE TO RESTRICTION REQUIREMENT

Group Art Unit: 2652

Examiner: Holly C. Rickman

WITH EXCHANGE COUPLING IN ANISOTROPY FOR PERPENDICULAR MAGNETIC RECORDING MEDIA"

MAIL STOP - AMENDMENTS Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This is in response to the Office Action having a mailing date of April 11, 2006, with respect to the above-identified U.S. Patent Application.

Applicants hereby request a one-month extension of time under 37 CFR §1.136, extending the time period for response to June 11, 2006, and enclose a check for the extension fee. Please credit any overpayment or charge any underpayment to Deposit Account No. 50-1419.

Amendments to the Claims are reflected in the Listing of Claims beginning on page 2 of this letter.

Remarks begin at page 8 of this letter.

A Contract